IN THE HIGH COURT OF JUDICATURE AT BOMBAY
ORDINARY ORIGINAL CIVIL JURISDICITON

CUSTOMS APPLICATION NO.27 OF 2003

Commissioner of Customs (Prev.) .. Applicant.
Versus
Shri Sadaiya Padarachi Sivakolundu Vagaiyar .. Respondents.

Mr.P.S. Jetly for the Applicant.
None for the Respondents.

CORAM : DR.S. RADHAKRISHNAN, &
J.P. DEVADHAR, JJ.

DATED : 14TH FEBRUARY, 2007.

P.C. :

1. Heard the learned counsel for the applicant. None for the respondents, though served.

2. We have perused the order of the Tribunal dated 17th September, 2002. The Tribunal has set aside the order of confiscation. It is seen that the ownership of the seized goods was neither established nor the goods were seized from any one's possession, as the same were unaccompanied. In view thereof, the Tribunal is directed to send the statement of case with regard to following two substantial questions of law.

> 1. Whether from the facts and circumstances of the case the CEGAT was justified in holding that the Respondent was the owner of the goods on the basis of retracted Statement ?

2. Whether CEGAT was justified in remanding the case back to the Adjudicating Authority for determining the redemption fine ignoring the fact that goods were seized as unaccompanied baggage ?

3. The Customs Application stands disposed of.

(DR.S. RADHAKRISHNAN, J.)

(J.P. DEVADHAR, J.)